IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE NINETEENTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE L.NARASIMHA REDDY

WRIT PETITION NO : 12380 of 2004

Between:

M/s. Agro Tech Foods Limited, 31.S.D. Road, Secunderabad - 500003,
rep. by its Manager- Legal, Mr. Sanjeev K. Shrivastav.

..... PETITIONER

AND

1 The Asst. Commissioenr of Commercial Taxes, Large Tax Paying Units, Punjagutta Division, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Panjagutta Division, Hyderabad,.
3 The Addl. Commissioner (CT) Legal, A.P., Nampally, Hyd.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the order passed by the 3rd respondent in CCT's Ref. No. LIII(2)/1181/2004 dt. 1.7.2004 as arbitrary and contrary to section 19(2-C) of the Act, and consequently restrain the 1st respondent from taking any coercive steps for recovery of the balance disputed tax of Rs. 52,97,424/- for the assessment year 2001-02, pending disposal of the appeal filed by the Petitioner before the Sales Tax Appellate Tribunal in T.A.No.655/2004.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY, Advocate.

Counsel for the Respondents : Special GP FOR TAXES

The Court made the following :

ORDER : (Per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

Stay has been declined by the competent authority, while the appeal was pending against an assessment. Learned Counsel for petitioner submits that he has already deposited some amounts towards the liability. We have gone through the record. We feel that the interest of justice would be met if stay is granted pending appeal, subject to deposit of an additional amount of Rupees Fourteen lakhs. Therefore, we set aside the order of the authority and direct that Rupees Fourteen lakhs shall be paid by the petitioner within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(Bilal Nazki, J)

19th July, 2004.

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(L.NARASIMHA REDDY, J)

ajr.

To

1 The Asst. Commissioenr of Commercial Taxes, Large Tax Paying Units, Punjagutta Division, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Panjagutta Division, Hyderabad,.
3 The Addl. Commissioner (CT) Legal, A.P., Nampally, Hyd.

4 Two C.Cs. to the Special Government Pleader for Taxes, High Court

buildings, Hyderabad (O.U.T).

5 Two C.D. copies.